

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,

Petitioner,

v.

JOSEPH BUTLER, AS PRESIDENT OF
BUTLER & ASSOCIATES CONSTABLES, INC.,

Respondent.

M.B.D. No. 12-MC-91199-WGY

**REPORT AND RECOMMENDATION ON THE
UNITED STATES' PETITION FOR AN ORDER ENFORCING
AN INTERNAL REVENUE SERVICE SUMMONS**

A Petition to Enforce two Internal Revenue Service administrative summonses having been referred to the undersigned United States Magistrate Judge for hearing, and said hearing having been held on September 7, 2012 and the Respondent, Joseph Butler, as President of Butler & Associates Constables, Inc., having failed to show any cause why he should not obey the Summonses issued to him, the following report and recommendation is made:

This Court finds that, based upon the Declaration of Revenue Officer John Disher (Docket Entry # 2), the United States has established a valid basis for the issuance of an Order enforcing the Internal Revenue Service administrative summonses, in accordance with 26 U.S.C. §§ 7402(b), 7602 and 7604(a) and United States v. Powell, 379 U.S. 48 (1964).

Accordingly, this Court **RECOMMENDS** that the Petition of the United States for an Order Enforcing Internal Revenue Summons (Docket Entry # 1) be **GRANTED**, and that an Order issue, directing the Respondent to obey the Summonses within 90 days, upon pain of a finding of contempt of court.

Any objections to this Report and Recommendation must be filed with the Clerk of Court within 14 days of receipt of this Report and Recommendation. Any party may respond to another party's objections within 10 days after service of the objections. Failure to file objections within the specified time waives the right to appeal the order. United States v. Escoboza Vega, 678 F.2d 376, 378-379 (1st Cir. 1982); United States v. Valencia-St. Copete, 792 F.2d 4, 6 (1st Cir. 1986).

SO ORDERED this 7th day of September, 2012



HONORABLE LEO T. SOROKIN
UNITED STATES MAGISTRATE JUDGE